

Temporary Duty (TDY) Travel Allowances

§ 301-71.303

you must also pay an amount equivalent to any late payment charge that the card contractor would have been able to charge had the employee not paid the bill. Payment of this additional fee will be based upon the effective date that a late payment charge would be allowed under the agreement between the employee and the card contractor.

[FTR Amdt. 92, 65 FR 21366, Apr. 21, 2000]

§ 301-71.211 Is there a minimum amount the late payment fee must exceed before we will pay it?

Yes, a late payment fee will only be paid when the computed late payment fee is \$1.00 or greater.

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

§ 301-71.212 Should we report late payment fees as wages on a Form W-2?

No, the Internal Revenue Service (IRS) has determined that the late payment fee is in the nature of interest (compensation for the use of money).

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

§ 301-71.213 Is the additional fee, which is the equivalent to any late payment charge that the card contractor would have been able to charge had the employee not paid the bill, considered income?

Yes, you must report this late payment fee as additional wages on Form W-2.

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

§ 301-71.214 Does mandatory use of the Government contractor-issued travel charge card change the employee's obligation to pay his/her travel card bill by the due date?

No, mandatory use of the Government contractor-issued travel charge card does not relieve the employee of his/her obligation to honor his/her cardholder payment agreement.

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

Subpart D—Accounting for Travel Advances

§ 301-71.300 What is the policy governing the use of travel advances?

You should minimize the use of cash travel advances. However, you should

not require an employee to pay travel expenses using personal funds unless the employee has elected not to use alternative resources provided by the Government, such as a Government contractor-issued charge card.

§ 301-71.301 In situations where a lodging facility requires the payment of a deposit, may we reimburse an employee for an advance room deposit prior to the beginning of scheduled official travel?

Yes, you may reimburse an employee an advance room deposit, when such a deposit is required by the lodging facility to secure a room reservation, prior to the beginning of an employee's scheduled official travel. However, if the employee is reimbursed the advance room deposit, but fails to perform the scheduled official travel for reasons not acceptable to the agency, resulting in the forfeit of the deposit, the employee is indebted to the Government and must repay that amount in a timely manner as prescribed by you.

[FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

§ 301-71.302 For how long may we issue a travel advance?

You may issue a travel advance for a reasonable period not to exceed 45 days.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

§ 301-71.303 What data must we capture in our travel advance accounting system?

You must capture the following data:

- (a) The name and social security number of each employee who has an advance;
- (b) The amount of the advance;
- (c) The date of issuance; and
- (d) The date of reconciliation for unused portions of travel advances.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998; 63 FR 35538, June 30, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]